

cents (\$131.50) for medical treatment and hospitalization of the said Floyd Simmons.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of March, 1945.

H. B. 289

CHAPTER 832

AN ACT PROVIDING THAT ALL TAX LIENS UPON WHICH SUIT HAS NOT BEEN INSTITUTED SHALL BE BARRED TEN YEARS AFTER DUE DATE.

The General Assembly of North Carolina do enact:

SECTION 1. That Article thirty-four of Chapter one hundred and five of the General Statutes of North Carolina is hereby amended by writing a new section to read as follows:

Providing that all tax liens upon which suit has not been instituted shall be barred 10 years after due date.

105-423.1. Tax liens where foreclosure suit not instituted, barred ten years after due date. No action shall be maintained by any country or municipality to enforce any remedy provided by law for the collection of taxes or the enforcement of any tax liens held by counties and municipalities whether such taxes or tax liens are evidenced by original tax books or tax sales certificates unless such action shall be instituted, and a lis pendens shall have been filed in the office of the clerk of the superior court in the county where the tax was levied, within ten years from the time such taxes became due, or if payable in installments, ten years from the due date of each installment.

Applies only to Guilford, Durham, Mecklenburg, Jones and Onslow Counties.

SEC. 1½. That this Act shall apply only to the Counties of Guilford, Mecklenburg, Durham, Jones and Onslow and municipalities therein.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

Effective dates.

SEC. 3. That this Act shall be in full force and effect from and after October first, one thousand nine hundred and forty-six, except, as to Durham County, it shall be in full force and effect from and after October first, one thousand nine hundred and forty-seven.

Ratified this the 19th day of March, 1945.